



Yukon Geographical  
Place Names Board

❖ 2007-2008 ANNUAL REPORT ❖



#### MOUTH OF SIXTY MILE RIVER

The Sixty Mile River flows into the Yukon River.  
It is called *Khel Däk Packsack Creek* in the Hän  
language of the Tr'ondëk Hwëch'in of Dawson City.

The names of places reflect Yukon's diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tutchitua are just a few of the native names found on a modern map of the Yukon. Yukon First Nations named rivers, mountains, lakes and landmarks long before the first non-native explorers and settlers arrived in the territory. Names such as Gyò Cho Chũ (Big Salmon River) tell where animals and fish are plentiful. Other names, such as Thechàl Mǎn (Sekulman Lake), 'Stone Scraper for Hides' describes artifacts, people and events. Today's Yukon First Nations still remember these names and are working to record them for future generations.

Beginning in the nineteenth century, explorers, fur traders, and prospectors came to the Yukon to trade with native people, search for gold, and explore the vast landscape, giving their own names to the land. The Danish explorer Vitus Bering was the first non-native to name a geographical feature in northwest America. Bering had entered the newly formed navy of the Russian tsar Peter the Great and in 1724 was appointed to conduct an expedition to explore the water routes between Siberia and North America. In 1741, Bering named an island lying off the coast in the proximity of a very prominent mountain. He anchored near the island on St. Elias' feast day and named the island for the saint. The dominant mountain in question was, later in the eighteenth century, given the name of the island and Mount St. Elias became one of several peaks that define the border between Canada's Yukon and the American State of Alaska.

While Bering and explorers to follow gave names to geographical features without asking the local names for places, others, such as geologist George Dawson and the Yukon's first Commissioner, William Ogilvie, recorded many native names during their years in the Yukon, including the Yusezyu and Tatchun Rivers in central Yukon.

Many of the official names on the Yukon map today were given by non-native settlers who came to the Yukon during the Gold Rush period of the 1890s. In the area around Dawson City, Allgold, Bonanza, Eureka, and Nogold recall the successes - and failures - of the miners who came to the territory during the Klondike Gold Rush. Names such as Carcross (from Caribou Crossing), Fox Lake, and Eagle's Nest Bluff, testify to the richness of Yukon's wildlife resources. Other places, such as Five Finger Rapids on the Yukon River, Blackstone Mountain, and White River, were named for the shape, colour, and form of the land and water itself. One of the best known names of this type is Whitehorse, which took its name from the White Horse Rapids, whose foamy white crests reminded early prospectors of horses' manes. Another legend tells of a chief's white horse drowning there.

#### WHITE RIVER (*front cover*)

Junction of White River and Yukon River. The White River moves large volumes of glacial silt from its headwaters, and is readily recognized by its distinctive milky colour. Local First Nation names for White River all make reference to this feature.

## The Origin of the *Yukon Geographical Place Names Board*

In 1897, Canada established the *Geographic Board of Canada* whose mandate was to approve official place names across the country. Interestingly, one of the motivations for establishing this board came from events happening in the Yukon, from the discovery of gold in the Klondike. Today, the successor to this Board is known as the *Geographical Names Board of Canada* (GNBC) which until recently was referred to as the *Canadian Permanent Committee on Geographical Names* (CPCGN). The GNBC is made up of 23 members representing the provinces and territories, as well as federal departments that deal with surveying, mapping, translation, archives, parks, and native affairs.

In 1986, the responsibility for naming geographical features in the Yukon was transferred from the Department of Indian and Northern Affairs to the Government of Yukon, putting geographical naming in the hands of Yukon residents for the first time. As part of this transfer the Government of Yukon established the *Yukon Geographical Names Board* (YGNB) in 1987 to undertake the job of researching and approving geographical names.

In 1995, under the *Umbrella Final Agreement*, the *Yukon Geographical Names Board* was replaced by the *Yukon Geographical Place Names Board* (YGPNB).

## The Board's Responsibilities

The *Yukon Geographical Place Names Board* (YGPNB) is constituted under the *Umbrella Final Agreement* (UFA), signed by the Council of Yukon First Nations (CYFN), the Yukon Government and the Government of Canada. The Board's primary function is to consider and recommend the naming or renaming of places or features located within the Yukon with special reference to Chapter 13, Section 11 of the UFA. The Board's mandate does not include the naming or renaming of features or sites within municipal boundaries or of transportation corridors (highways and bridges).

## Board Members

The Board is comprised of six Yukoners who share a common interest in developing place name policies that address all Yukoners. Three members are nominated by the Yukon Government and three by the Council of Yukon First Nations, and all serve three-year terms.

FERRY HILL (below)

View of Ferry Hill and Stewart River at Stewart Crossing



## Board Member Profiles

♦ **JOHN RITTER, Co-CHAIR:** Mr. Ritter has served the Board for four consecutive terms. He is also founding Director of the Yukon Native Language Centre. As a linguist, he contributes to the spelling and pronunciation of native place names. Also crucial to the place name application process is his ability to provide the Board with translation services during consultation periods held with native elders.

♦ **ROBERT LEE JACKSON, Co-CHAIR:** Mr. Jackson has served the Board since 2004. He has worked for Yukon First Nations for over two decades. Prior to that, he worked for the Highways Department for four seasons with Yukon Lands and Forests. Mr. Jackson also serves on the national Elders Council and the Residential School Working Group.

♦ **PAUL BIRCKEL:** Mr. Birckel was involved for many years in First Nation governance and administration. He has served as Executive Director of the Council for Yukon

Indians and as Chief of the Champagne-Aishihik First Nation. His distinguished record in aboriginal business was recognized in 1995 by the Yukon Chamber of Commerce. In 2000, he was the recipient of a National Aboriginal Achievement Award. He was first appointed to the Board in 2005.

♦ **MONTY ALFORD:** Mr. Alford is a retired federal hydrographer who has lived in the Yukon for over 50 years. Mr. Alford was first appointed to the Board in 2003. With mountaineering as his avocation, he is familiar not only with the waterways of the Yukon but also with many of the mountain ranges. This extensive knowledge of Yukon geography is a great asset to the Board. Mr. Alford is the author of five books. He is a Member of the Order of Canada and a holder of the Queen's Medal.

♦ **POLLY THORP:** Ms. Thorp was first appointed to the Board in 2004. She has lived in the north for more than 25 years, and she moved to Whitehorse in 2003. She has a degree in Native Studies from Trent University and a diploma from Yukon

College. This education has helped her gain a solid understanding of northern cultures and issues. She is an avid hiker, trail runner and cross-country skier. She brings to the Board a keen interest in Yukon and northern landscape, history and culture.

♦ **TRACY RISPIN:** Ms. Rispin was first appointed to the Board in 2007. She is a member of the Vuntut Gwitchin First Nation in Old Crow, where she currently serves as VGFN Director of Education. She is an accomplished producer of films with historical and cultural themes. She maintains a deep interest in the language and lifeways of the Gwich'in people and brings a wide range of knowledge and experience to her position on the Board.

♦ **DEANA LEMKE:** Ms. Lemke was contracted by the Board during the 2006-2007 fiscal year to provide administrative and secretariat support for its activities. She is the proprietor of Beyond Words Business Services and has extensive experience in board functioning and financial management.



**Yukon Geographical Place Names Board:** Deana Lemke (Secretariat to the Board), Monty Alford, Tracy Rispin (appointed in 2007), Robert Lee Jackson (Co-Chair), Polly Thorp, Paul Birckel, John Ritter (Co-Chair).



#### STEWART RIVER

View of Stewart River (*right*) flowing into the Yukon River. The Northern Tutchone name for Stewart River is Náhcho Nyäk, which is also the source of the name for the First Nation of Na-Cho Nyak Dun (*Stewart River People*) in Mayo, Yukon.



## Yukon's Place Name Review Process

Initially, place name applications are submitted to the Yukon Government's *Heritage Resources Unit*, a component of Cultural Services Branch within the Department of Tourism & Culture.

Once place name applications have been received by the Yukon Government, the Yukon Toponymist is assigned with the task of establishing correct locations of proposed place name sites, ensuring that the correct spellings have been recorded on applications and verifying the reasons for place name requests. This helps to ensure that the proposed place name features are accurately located by latitude and longitude and that place names' meaning, spelling and cultural significance have been properly documented. Once the information provided on applications has been confirmed by Yukon Government staff, the applications are forwarded to the Board for review and consideration in the naming or renaming process. If the applications are considered to have merit, they are recommended to the Minister of Tourism & Culture for approval.

Processing place name applications in a timely manner is a priority of the Board. However, the speed with which place name applications are processed is dependent on a number of factors that include:

- completeness of the applications when initially submitted to the Heritage Resources Unit;
- whether the place name sites are on First Nation traditional or settlement lands, or on federal or territorial lands;
- whether the sites identified are located within parks;
- whether the locations of the sites have been accurately determined;
- whether the historical or cultural backgrounds have been given.

The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet* (See Figure 1).

## Umbrella Final Agreement direction to the Board

The Umbrella Final Agreement directs the Board in its review of place name applications as follows:

- Section 13.11.2: "When considering the naming or renaming of places or features located within the Traditional Territory of a Yukon First Nation, or when acting with a federal agency where joint jurisdiction over the naming of the place or feature exists, the *Yukon Geographical Place Names Board* shall consult with that Yukon First Nation or federal agency."
- Section 13.11.3: "A Yukon First Nation may name or rename places or geographical features on Settlement Land and such place names shall be deemed to be approved by the *Yukon Geographical Place Names Board*."
- Section 13.11.4: "Traditional aboriginal place names shall be included, to the extent practicable and in accordance with map production specifications of Canada, on revised maps of the National Topographic Series."



HOT SPRINGS (right)

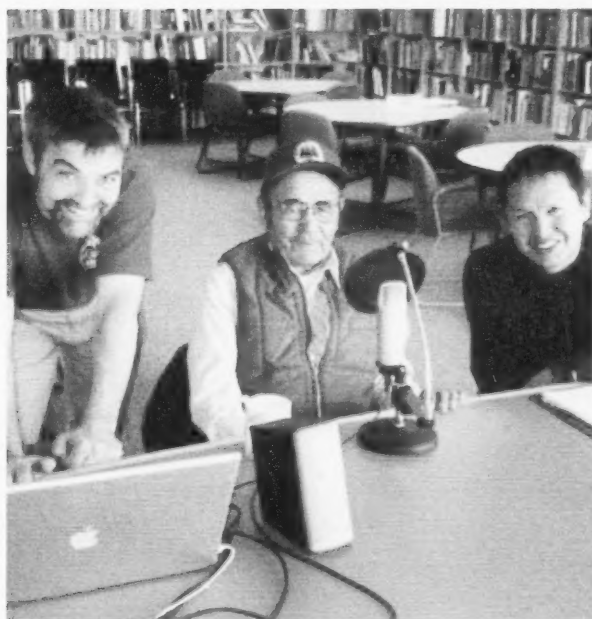
This natural spring is located on a creek near Little Kalzas Lake in the traditional territory of the First Nation of Na-Cho Nyak Dun (Mayo, Yukon).

## Assessment Criteria for Place Name Applications

Under the established review process, place name applications submitted are first reviewed by the Yukon Toponymist who confirms each application's accuracy and completeness. The Yukon Toponymist then forwards the application to the Board.

The Board uses the following guidelines to assess applications:

1. First priority shall be given to names with long-standing local usage by the general public, particularly indigenous names in the local native language.
2. Names of rivers, lakes, creeks, and other physical features shall be used for the entire feature. For example, the Yukon River has one name for its entire length, although it is visible from many locations such as Whitehorse, Carmacks, Ft. Selkirk and Dawson City.
3. Proposals to name a place or geographical feature after a specific person shall show that the person to be commemorated has contributed significantly to the area where the feature is located. In most cases, personal names may be given to geographical features only after the person's death.
4. When proposing names for previously unnamed features, those for which no local names exist, preference shall be given to names from native languages, names that describe the feature, names associated with historical events, and the names of people who have made an important contribution to the area where the place name is proposed.
5. Names shall be recognizable words or acceptable combinations of words, and shall be in good taste. Names that are discriminatory or derogatory from the point of view of race, gender, colour, religion or political affiliation shall not be accepted.
6. The spelling and accenting of names shall agree with the rules of the language in which they were written.
7. The Board has no jurisdiction over the assignment of names within municipalities, parks, territorial divisions, or other legal bodies that have been created by, or result from, legislation. Proposals for name changes within a national park are subject to federal review and approval. When geographical features are wholly or partly located within a national park, names and name changes proposals are to be referred directly through the *Geographic Names Board of Canada* (GNBC).



(left) Mr. Paddy Jim (centre) recorded sound files of Southern Tutchone place names in the Kusawa Lake and Mendenhall River region. The well-known Champagne and Aishihik First Nations Elder is shown here with Yukon Native Language Centre linguist Doug Hlitch and Yukon Toponymist Garry Njootli.

## Summary of Board Activities During 2007-2008 Fiscal Period

During the 2007-2008 fiscal year period the Board carried out a variety of tasks that included:

### a) Board Meetings

The Board held meetings on April 20, 2007 and February 15, 2008, in Whitehorse.

### b) Review of Place Name Applications

At its April 20, 2007 meeting, the Board reviewed a number of place name submissions put forward by the Little Salmon / Carmacks First Nation. Most of the proposed names were for features along or near the Yukon River from Hootalinqua north to Little Salmon village. The native names were all in the Northern Tutchone language.

The Board was assisted in its deliberations by a well-known Elder, Ms. Gertie Tom, a fluent speaker and writer of Northern Tutchone. Ms. Tom is the author of *Ėkeyi: Gyò Cho Chúi; (My Country: Big Salmon River)*, published in 1987 by the Yukon Native Language Centre. Ms. Tom took great care in pronouncing and translating the names for the Board.

Fourteen submissions which were recommended by the Board were sent to the Minister of Tourism and Culture for final review and official approval.

At its second meeting of the 2007-2008 fiscal year, held on February 15, 2008, the Board reviewed a number of toponymic submissions by the Champagne and Aishihik First Nations. All the names submitted by the First Nation were for features in the area near Kusuwa Lake and Mendenhall River.

Elder Paddy Jim assisted the Board in reviewing these Southern Tutchone names. He explained details of the history and cultural significance of the general area and of the specific named features.

Six submissions which were recommended by the Board were sent to the Minister of Tourism and Culture for final review and official approval.

Mr. Paddy Jim made a follow-up visit to the Yukon Native Language Centre in April 2008 to record the pronunciation of each place name. YNLC staff linguist Doug Hitch recorded the digital sound files of the names and compiled them on a CD for the Board, the Champagne and Aishihik First Nations, and Mr. Jim.

### c) Photo Documentation

The Board authorized an aerial photo shoot which took place on July 15, 2007. The flight itinerary was determined in advance by YGPNB Co-chair John Ritter, photographer Wayne Towriss, and Yukon Toponymist Garry Njootli. The flight originated in Whitehorse and included sections of the Teslin River, Yukon River, and Pelly River. The several hundred resulting digital and film images were later meticulously indexed and labeled.

It is the Board's desire to compile a very complete set of information for each place name it approves, including pronunciation, meaning and historical/cultural significance, and visual documentation wherever possible.



*Consultations with Yukon First Nations.* Fluent speakers provide invaluable information on place names, including pronunciations, translations, and cultural background.

*(top)* Sellkark First Nation Elders from Pelly Crossing, Yukon, shared their knowledge of Northern Tutchone place names. Mr. Alex Joe, Ms. Emma Alfred, Mr. Johnson Edwards, and Ms. Rachel Tom Tom (seated).

*(bottom)* The late Ms. Gladys Johnston (seated) was a respected and much-loved Elder of the Teslin Tlingit Council. She shared her prodigious memory of Tlingit place names with the Board at an earlier meeting shown here.



#### LAKE CREEK

View of Lake Creek flowing into the Stewart River. Lake Creek begins in the White Mountains lying south of this location, flows past Reid Lakes, and empties into the Stewart. Lake Creek is called Hajya Nyäk in the Northern Tutchone language.

## Place Names Documentation Project

Since 1996, the *Yukon Geographical Place Names Board* and the Yukon Native Language Centre have jointly conducted a place name photo documentation project that visually records Yukon sites and features. The landscape images in this report are examples of the cost-shared documentation.

*All place name photos in this report were taken by Wayne Towriss for the Yukon Native Language Centre and the Yukon Geographical Place Names Board.*

## The Board's Web Site

The *Yukon Geographical Place Names Board* web site was launched in January of 2005.

Board members believe the web site is a useful tool for informing the public about Yukon's rich culture and history that is reflected in the place names. As well, the Board believes the web site is an excellent vehicle for describing processes and criteria used to evaluate place name applications.

Additionally, the web site offers viewers the opportunity to observe photographs of Yukon features and to listen to sound files of First Nation elders pronouncing the names of these features in their own language. For example, photographs of *Jekudil'eda* (Alligator Lake) and *Nänidbāt* (Old Woman Rock) are illustrated, and sound files of these names in Southern Tutchone and Hän are featured.

To view the Board's web site go to: [www.yukonplacenames.ca](http://www.yukonplacenames.ca)

## YGPNB 2008 - 2009

Over the next year the Board will continue to review place name applications. As part of this process, the Board will consult regularly with the Yukon Toponymist to ensure that all applications received are complete and accurate. The Board will also continue to consult with applicants, First Nations, language experts and the public as required to confirm that all documentation is correct before applications are decided. The approved applications will be forwarded to the Minister, who then will make the final decision based on the Board's recommendation.

The Board will continue to work with governments to ensure that approved place name features are included in accordance with map production specifications of Canada on revised maps of the National Topographic Series.

### YUKON PLACE NAME INFORMATION

Information about Yukon and other Canadian place names can be obtained by consulting the Geographic Names Board of Canada database at:

#### Geo Names

*Natural Resources Canada*  
Room 634-615 Booth Street  
Ottawa, Ontario  
Canada K1A 0E9

[www.geonames.nrcan.gc.ca](http://www.geonames.nrcan.gc.ca)

For information about the Yukon Geographical Place Names process or to obtain a status report on an application submitted contact:

#### Yukon Toponymist

*Cultural Services Branch*  
*Heritage Resources Unit (L-1)*  
P.O. Box 2703  
Whitehorse, Yukon  
Canada Y1A 2C6

Telephone: (867) 667-3099  
Toll-free: (800) 661-0408 (ext. 3099)  
Fax: (867) 393-6456  
[www.yukonheritage.com](http://www.yukonheritage.com)

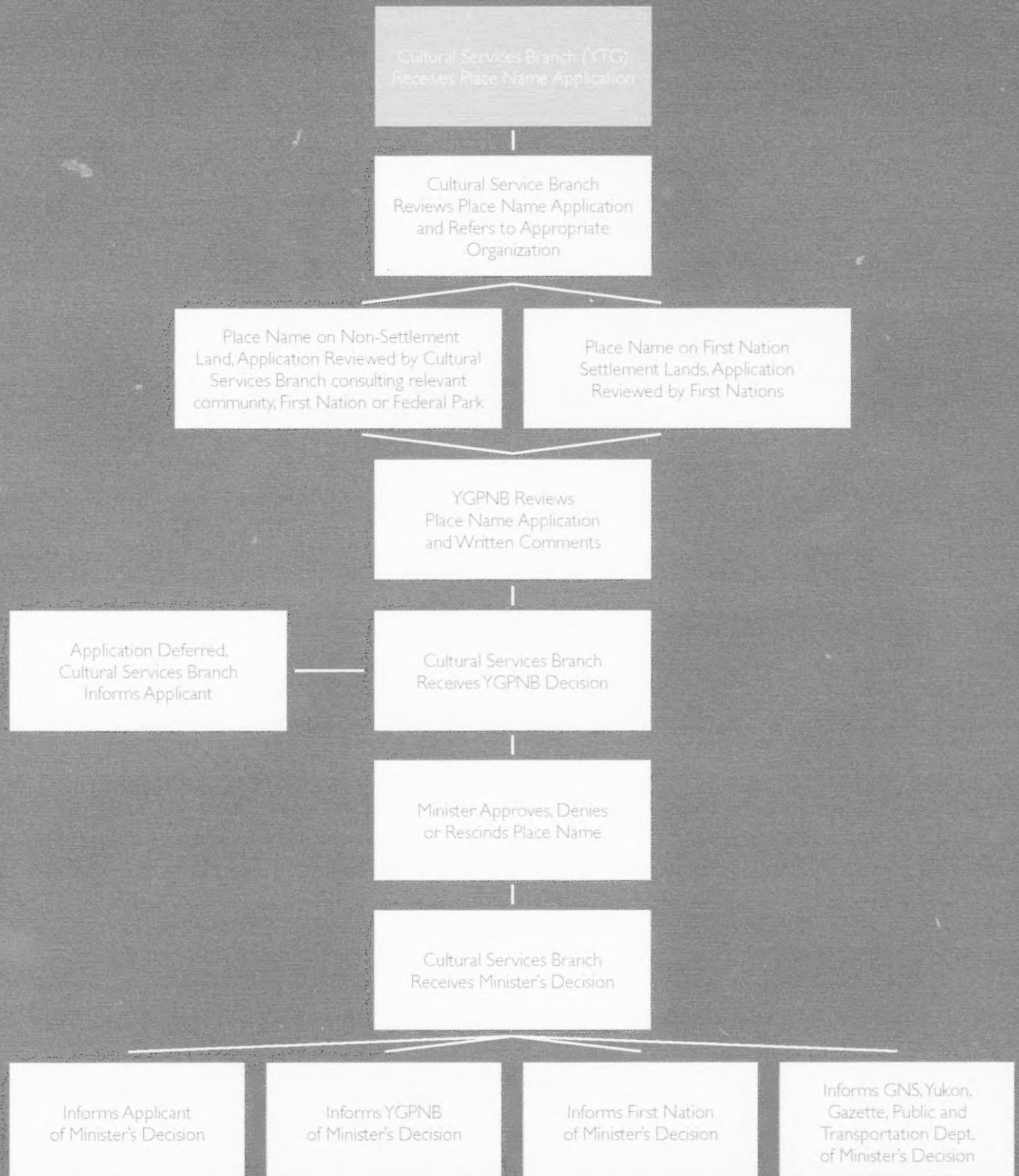
For additional information about the activities and mandate of the *Yukon Geographical Place Names Board* please contact:

#### Secretariat

*Yukon Geographical Place Names Board*  
P.O. Box 31164  
Whitehorse, Yukon  
Canada Y1A 5P7

Telephone: (867) 393-3982  
Fax: (867) 667-7006  
Email: [yukonplacenames@ykn.net](mailto:yukonplacenames@ykn.net)  
[www.yukonplacenames.ca](http://www.yukonplacenames.ca)

FIGURE 1: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET





## COFFEE CREEK

Looking down the Yukon River with Coffee Creek  
flowing in at left.

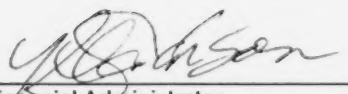
## Management Responsibility Statement

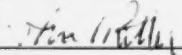
The accompanying financial statements are the responsibility of management. The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and are considered by management to present fairly the financial position and results of operations.

Management is also responsible for implementing and maintaining a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that financial records are properly maintained to provide reliable information for the preparation of financial statements.

Management is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The financial statements have been reviewed and approved by management.

MacKay LLP, an independent firm of Chartered Accountants, has been engaged to examine the financial statements in accordance with Canadian generally accepted auditing standards. Their report stating the scope of their examination and opinion on the financial statements, follows.

  
\_\_\_\_\_  
Financial Administrator

  
\_\_\_\_\_  
Board Member

February 12, 2009  
\_\_\_\_\_  
Date

February 12, 2009  
\_\_\_\_\_  
Date

**CHARTERED  
ACCOUNTANTS**

**mackay.ca**

MacKay LLP

**Auditors' Report**

**To the Board of Directors of  
Yukon Geographical Place Names Board**

We have audited the statement of financial position of Yukon Geographical Place Names Board as at March 31, 2008 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The financial statements as at March 31, 2007 were not audited. The closing balances of the asset and liability accounts for the March 31, 2007 year enter into the determination of the current year's operations, and accordingly we were unable to determine whether any adjustments might be necessary to assets, liabilities, revenue, expenditures, and excess of revenue over expenditures.

In our opinion, except for the qualification mentioned in the above paragraph, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

The organization had originally engaged MacKay LLP to perform a review engagement. The review engagement was completed and a report was issued dated August 28, 2008. Subsequently the organization requested that an audit be performed. The only change to the audited financial statements was an increase in the professional fees of \$4,800.00 relating to the completion of the audit.

**Whitehorse, Canada  
February 12, 2009**



**Chartered Accountants**

## Yukon Geographical Place Names Board

### Statement of Operations

| For the year ended March 31,                             | 2008             | 2007            |
|----------------------------------------------------------|------------------|-----------------|
| <b>Revenues</b>                                          |                  |                 |
| Yukon Territorial Government                             | \$ 65,363        | \$ 64,225       |
| CYFN Documentation                                       | 5,776            | -               |
| Interest                                                 | 4,182            | 1,421           |
|                                                          | <b>75,321</b>    | <b>65,646</b>   |
| <b>Expenditures</b>                                      |                  |                 |
| Advertising and promotion                                | -                | 1,096           |
| Annual report                                            | -                | 8,245           |
| Documentation                                            | 1,457            | 9,908           |
| Honoraria                                                | 2,999            | 2,948           |
| Information                                              | 74               | -               |
| Insurance                                                | 115              | 752             |
| Interest and bank charges                                | 229              | 40              |
| Meals and entertainment                                  | 462              | -               |
| Office                                                   | 769              | 1,163           |
| Office furniture and equipment                           | 3,886            | -               |
| Postage and courier                                      | 553              | 664             |
| Professional fees                                        | 8,096            | 3,048           |
| Rent                                                     | 3,858            | 1,606           |
| Research                                                 | 9,968            | -               |
| Secretariat                                              | 22,227           | 30,541          |
| Telephone and utilities                                  | 977              | 1,208           |
| Travel                                                   | 1,488            | 410             |
| Website maintenance                                      | 1,182            | 4,925           |
|                                                          | <b>58,340</b>    | <b>66,554</b>   |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>\$ 16,981</b> | <b>\$ (908)</b> |

## **Yukon Geographical Place Names Board**

### **Statement of Changes in Net Assets**

| <b>For the year ended March 31,</b>                      | <b>2008</b>       | <b>2007</b>       |
|----------------------------------------------------------|-------------------|-------------------|
| <b>Surplus, beginning of year</b>                        | <b>\$ 116,242</b> | <b>\$ 117,150</b> |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>16,981</b>     | <b>(908)</b>      |
| <b>Surplus, end of year</b>                              | <b>\$ 133,223</b> | <b>\$ 116,242</b> |

## Yukon Geographical Place Names Board

### Statement of Financial Position

| March 31, | 2008 | 2007 |
|-----------|------|------|
|-----------|------|------|

#### Assets

##### Current

|                     |            |            |
|---------------------|------------|------------|
| Cash                | \$ 139,327 | \$ 117,222 |
| Accounts receivable | 1,368      | 2,072      |
| Prepaid expenses    | 328        | 115        |

|  |         |         |
|--|---------|---------|
|  | 141,023 | 119,409 |
|--|---------|---------|

##### Property and equipment (note 2)

|  |        |        |
|--|--------|--------|
|  | 15,887 | 12,001 |
|--|--------|--------|

|  |            |            |
|--|------------|------------|
|  | \$ 156,910 | \$ 131,410 |
|--|------------|------------|

#### Liability

##### Current

|                                          |          |          |
|------------------------------------------|----------|----------|
| Accounts payable and accrued liabilities | \$ 7,800 | \$ 3,167 |
|------------------------------------------|----------|----------|

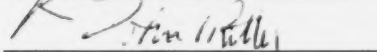
#### Fund balances

|                                               |         |         |
|-----------------------------------------------|---------|---------|
| Investment in Property and Equipment (note 2) | 15,887  | 12,001  |
| Surplus                                       | 133,223 | 116,242 |

|  |         |         |
|--|---------|---------|
|  | 149,110 | 128,243 |
|--|---------|---------|

|  |            |            |
|--|------------|------------|
|  | \$ 156,910 | \$ 131,410 |
|--|------------|------------|

Approved by the board:

Member

Member

## Yukon Geographical Place Names Board

### Statement of Cash Flows

| For the year ended March 31,                      | 2008              | 2007              |
|---------------------------------------------------|-------------------|-------------------|
| <b>Cash provided by (used for)</b>                |                   |                   |
| <b>Operating activities</b>                       |                   |                   |
| Excess (deficiency) of revenues over expenditures | \$ 16,981         | \$ (908)          |
| Change in non-cash working capital items          |                   |                   |
| Accounts receivable                               | 704               | 567               |
| Prepaid expenses                                  | (213)             | 2                 |
| Accounts payable and accrued liabilities          | 4,633             | (2,933)           |
| <b>Increase (decrease) in cash</b>                | <b>22,105</b>     | <b>(3,272)</b>    |
| <b>Cash, beginning of year</b>                    | <b>117,222</b>    | <b>120,494</b>    |
| <b>Cash, end of year</b>                          | <b>\$ 139,327</b> | <b>\$ 117,222</b> |
| <b>Cash consists of:</b>                          |                   |                   |
| Cash                                              | \$ 441            | \$ 62,485         |
| Short term investment                             | 138,886           | 54,737            |
|                                                   | <b>\$ 139,327</b> | <b>\$ 117,222</b> |

## Yukon Geographical Place Names Board

### Notes to the Financial Statements

March 31, 2008

#### 1. Significant accounting policies

The organization is a non-profit entity established under the Umbrella Final Agreement, passed by the Government of Canada and Government of Yukon, to consider and recommend the naming or re-naming of places or features located within the Yukon, to the Yukon Minister of Tourism and Culture. The organization follows accounting principles generally accepted in Canada in preparing its financial statements. The significant accounting policies used are as follows:

##### (a) Property and equipment

Capital Assets are expensed when they are purchased and are recorded on the balance sheet at their historical cost. The net assets invested in the capital assets account represents the historical cost of all capital assets less the principal amount of any debt outstanding on the purchase of the assets.

##### (b) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the Board are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk.

##### (c) Revenue recognition

Revenue from the contribution agreement with the Yukon Territorial Government is recognized when received or when it is determined to be receivable, whichever comes first and are credited to revenue in the period to which it relates.

#### 2. Property and equipment

|                        | 2008      | 2007      |
|------------------------|-----------|-----------|
| Furniture and fixtures | \$ 15,887 | \$ 12,001 |

During the year, the only change to the furniture and fixtures total was the addition of a computer for \$3,886.

## **Notes to the Financial Statements**

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**March 31, 2008**

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### **3. Future impact of recently issued standards**

#### **Accounting Changes**

Effective April 1, 2008, the organization implemented the new CICA Handbook Section 1506 "accounting changes". Under these new recommendations, voluntary changes in accounting policy are permitted only when they result in the financial statements providing reliable and more relevant information. This section requires changes in accounting policy to be applied retrospectively unless doing so is impracticable, requires prior period errors to be corrected retrospectively and requires enhanced disclosures about the effects of change in accounting policies, estimates and error on the financial statements.

These recommendations also require the disclosure of new primary sources of generally accepted accounting principles that have been issued that the organization has not adopted because they are not yet effective.

The impact of the adoption of this Section will have on the organization's financial statements will depend on the nature of future accounting changes.

#### **Financial instruments**

In January 2005, the CICA issued Handbook Section 3855, "Financial instruments – Recognition and Measurement" and Section 3861, "Financial Instruments - Disclosure and Presentation." Both sections apply to interim and annual financial statements for fiscal periods beginning on or after October 1, 2007 for non-publicly accountable enterprises. In addition in December 2006, the CICA issued Handbook Section 3862, "Financial Instruments – Disclosures" and Section 3863, "Financial Instruments – Presentation" to replace Section 3861. These sections apply to interim and annual financial statements for fiscal periods beginning on or after October 1, 2007. The organization will not adopt Section 3861 and will adopt Sections 3862 and 3863.

Section 3855 prescribes when a financial asset, financial liability or non-financial derivative is to be recognized on the balance sheet and at what amount, requiring fair value or cost-based measures under different circumstances. Section 3862 establishes standards for disclosures about financial instruments and non-financial derivatives and identifies the information that should be disclosed about them. Section 3863 establishes standards for presentation of financial instruments and non-financial derivatives. These sections apply to interim and annual financial statements for fiscal periods beginning on or after October 1, 2007 for non-publicly accountable enterprises and will be adopted by the organization on April 1, 2008. Transitional provisions are complex and vary based on the type of financial instruments under the consideration. The effect on the organization's financial statements is not expected to be material.

### **4. Comparative figures**

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2008 financial statements.

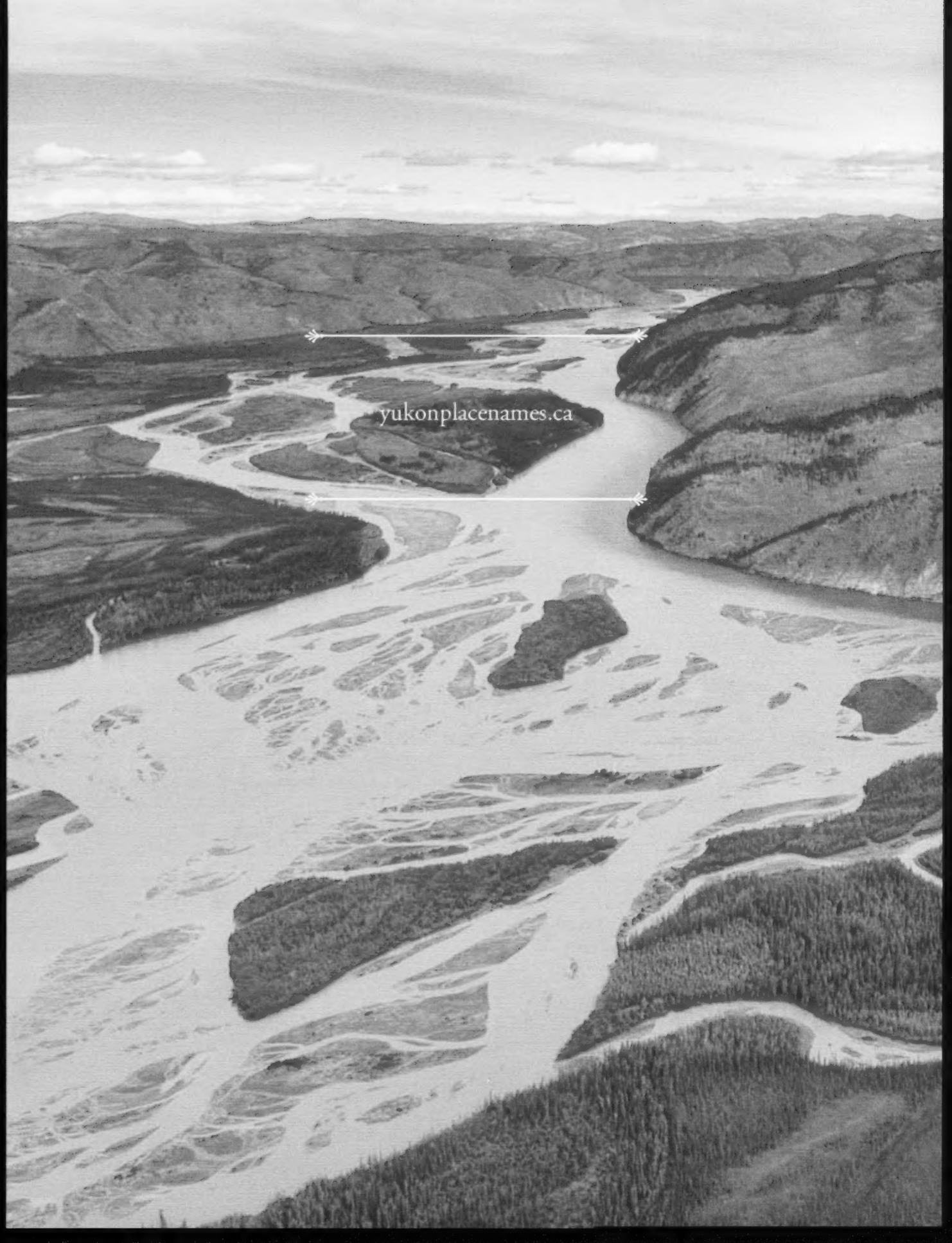
### **5. Economic dependence**

Yukon Geographical Place Names Board is dependent upon government funds for the continuation of its activities.



INDIAN RIVER

Looking north with Indian River flowing into the Yukon River.



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